IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Hirose et al. Art Unit: 1734

Application No: 10/599,003 Examiner: M. E. Hoban

Confirmation No: 3079

Filed: September 18, 2006 Atty. Docket No: 40616-286338

Customer No:

26694

For: SOFT MAGNETIC MATERIAL AND

POWDER MAGNETIC CORE PATENT & TRADEMARK OFFICE

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION UNDER 37 C.F.R. 1.111

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 7, 2011, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.